



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 20, 2010

Via U.S. Mail and facsimile to (847) 286-1699

William K. Phelan
Senior Vice President, Controller,
and Chief Accounting Officer
Sears Holdings Corporation
3333 Beverly Road
Hoffman Estates, Illinois 60179

Re: Sears Holdings Corporation
Form 10-K for Fiscal Year Ended January 30, 2010
Filed March 12, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 6, 2010
File No. 0-51217

Dear Mr. Phelan:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director